IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Thumpudi et al. FILED VIA EFS ON May 11, 2007

Application No. 10/642,550

Filed: August 15, 2003 Confirmation No. 4585

For: MULTI-CHANNEL AUDIO ENCODING

AND DECODING **Examiner:** Justin W. Rider

Art Unit: 2626

Attorney Reference No. 3382-65133-01

RESPONSE TO RESTRICTION REQUIREMENT

This responds to the Office action dated April 12, 2007. Please amend the referenced application as follows:

Amendments to the Claims are reflected in the listing of claims, which begins on page 2.

Remarks begin on page 11.